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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 30th October, 1971/Kartika 8, 1893 (Saka)

THE INLAND AIR TRAVEL TAX ORDINANCE, 1971

No. 19 OF 1971

Promulgated by the President in the Twenty-second Year of the Republic of India.

An Ordinance to provide for the levy of a tax on inland air travel.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title, extent and commencement.

1. (*1*) This Ordinance may be called the Inland Air Travel Tax Ordinance, 1971.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall come into force at once.

Definitions.

2. In this Ordinance, unless the context otherwise requires,—

(*a*) "aircraft" means any aircraft as defined in section 2 of the Aircraft Act, 1934, which is used (whether exclusively or not) for the carriage of passengers; 22 of 1934.

(*b*) "carrier" means a corporation, company or other person undertaking the carriage of a passenger on an inland journey;

(*c*) "fare" means the total amount of all charges of whatever nature (including charges, if any, for provision of food or accommodation) payable to the carrier by or on behalf of a passenger in respect of his inland journey;

(*d*) "inland journey" in relation to a passenger, means—

(*i*) his journey from any place within the territories to which this Ordinance extends to any other place within the said territories; or

(*ii*) if his journey is from or to any place in the territories to which this Ordinance extends to or from a place in the State of Jammu and Kashmir, so much of his journey as falls within the said territories,

but does not include, in either case, a journey which is performed on a through international ticket and which precedes, or forms part of a series of journeys preceding, or follows, or forms part of a series of journeys following, a journey to or from a place outside India on the same ticket.

Explanation.—For the purpose of determining the portion of journey referred to in sub-clause (*ii*) falling within the territories to which this Ordinance extends, the journey referred to therein shall be deemed to terminate or, as the case may be, commence from Amritsar irrespective of whether the aircraft by which the passenger is travelling over-flies or halts at Amritsar;

(*e*) "passenger" means any person travelling on board an aircraft on an inland journey on payment of his fare whether at full rates or concessional rates.

Inland air travel tax.

3. (*1*) Subject to the provisions of this Ordinance, there shall be levied and paid to the Central Government in respect of every inland journey by a passenger a tax (hereinafter referred to as the inland air travel tax) at the rate of five per cent. of the fare for such journey:

Provided that no such tax shall be levied under this sub-section in respect of any journey commencing on or before the 14th day of November, 1971.

(*2*) In accordance with rules made under this Ordinance, the inland air travel tax shall be collected by the carrier undertaking the carriage of the passengers, or, where the tickets or other relevant documents for such carriage are not issued by such carrier, by the carrier to whom such tickets or other documents relate, as an addition to the fares payable by such passengers and shall be paid to the Central Government.

Rules for computing inland air travel tax.

4. In computing the tax leviable under this Ordinance, the following rules shall apply, namely:—

Rule 1.—The tax leviable shall, wherever necessary, be rounded off to the nearest rupee, fifty paise and over being counted as one rupee and less than fifty paise being disregarded.

Rule 2.—In the case of a journey by a passenger from a place in the territories to which this Ordinance extends to a place in the State of Jammu and Kashmir, the tax leviable shall be computed as if such journey were up to Amritsar.

Rule 3.—In the case of a journey by a passenger from a place in the State of Jammu and Kashmir to a place in the territories to which this Ordinance extends, the tax leviable shall be computed as if such journey were from Amritsar.

Power to exempt.

5. Where the Central Government is of opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, exempt, either in whole or in part, and either absolutely or subject to such conditions as it may specify in the notification, any passengers or class of passengers from the tax leviable under this Ordinance.

Penalty.

6. Any person contravening the provisions of this Ordinance or of any rule made under this Ordinance shall be liable to a penalty not exceeding one thousand rupees for every such contravention and such penalty may be adjudged by such authority and in such manner as may be specified in the rules made under this Ordinance.

Protection of action taken in good faith.

7. No suit or other legal proceeding shall lie against the Central Government and no suit, prosecution or other legal proceeding shall lie against any officer or authority of that Government for anything in good faith done or intended to be done in pursuance of this Ordinance or the rules made thereunder.

Power to make rules.

8. (*1*) The Central Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Ordinance.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the returns and other particulars and information which carriers shall furnish, the authorities to whom, and the intervals at which, such returns, particulars and information shall be furnished;

(*b*) the assessment and collection of the inland air travel tax including the charges for collection payable to carriers, the authorities by whom adjudication of penalty and other functions under this Ordinance are to be discharged, the issue of notices requiring payment of such tax, the manner in which such tax shall be payable, the recovery of any such tax due to the Central Government in the same manner as an arrear of land revenue or in any other manner, and the procedure for claiming refund of any amount paid under this Ordinance;

(c) the powers of authorities referred to in clause (b) to enter, inspect and search any aircraft or any premises of a carrier and to examine any tickets, books of account, returns or other documents for the purpose of carrying out any duty imposed on any such authority by or under this Ordinance :

Provided that the provisions of the Code of Criminal Procedure, 1898, relating to searches shall, so far as they are applicable, apply in relation to searches under rules made under this clause; 5 of 1898.

(d) the procedure for adjudication of penalty;

(e) appeal and revision in the case of any order made under this Ordinance, the manner in which and the time within which appeal may be preferred or application for revision may be made and the fees payable therefor;

(f) any other matter which is to be, or may be, provided for by rules under this Ordinance.

(3) Every rule made under this Ordinance shall be laid as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

V. V. GIRI,

President.

N. D. P. NAMBOODIRIPAD,

Joint Secy. to the Govt. of India.

ERRATA

THE AGRICULTURE REFINANCE CORPORATION (AMENDMENT) ACT, 1971

No. 39 OF 1971.

[*As published in the Gazette of India, Extraordinary, Part II, Section* 1, *dated the* 15*th August,* 1971 (*Issue No.* 39)]

At page 300,

(i) in section 2, line 1, *for* "the fish" *read* "of fish";

(ii) in section 3, line 1, *for* "principle" *read* "principal".

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